Previous references.

1902.

Later references.

File No. 91 of 02

Serial Nos. 1 — 7

GENERAL AND REVENUE SECRETARIAT.

91 / 02

Serial Nos. 1 — 7

Part B. ~~for~~

SUBJECT.

Fixing 1st February as the date within which the Financial Report to be submitted by the Comptroller.

91 / H 813 dy 21.11.02 To the Comptroller
States that the Financial Report due by the
Comptroller on the 1st hor has not yet been sen
and Requests him to expedite its submission
2 No 5 / dy 25.11.02 from the Comptroller
States that the final accounts for 1901-02 are
being closed and that the Report will be
G. R. S. 58 ~~for~~ submitted in the month of February 1903
3 No 1110 dy 27.1.03 from Comptroller
States that the Reference to Govt Pros No 8134-4
- L. F 21-1900 made by the Comptr. in 2

applies only to the accounts of 99-1900 and requests
him to expedite the Financial Report due by
him
4367 dy 12.3.03 From the Comptroller
4 Submits that the final accounts of the year
will not be closed by the end of November &
that 9 months are allowed in British Account
Offices and Requests that under the
Circumstances Represented, 1st February
may be fixed as the date of Submission
of the Report.
5 ✓ H 1488 dy 12.3.03 To the Comptroller
Requests him to Send a Copy of the
Order prescribing 9 months in the India
6 5209 dy 18.3.03 From the Comptroller
Quotes the authorities wherein the period
of 9 months is prescribed
7 H 2594 dy 22.3.04 To the Comptroller
Fixes the date of Submission of the
Report to 1st February ie 7 months
after the year to which the Report
Relates.

OFFICE OF THE DEWAN OF MYSORE

REVENUE AND GENERAL, DEPARTMENTS.

Short Office Note.

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* No. and date of letter, from whom, catch words to denote nature of Subject should be stated, in red ink.

One form may be used for more than one letter of the same file as long as there is space. The Office Note should be in black ink. Write only on side of this form.

***Subject**

Comptroller's annual Finance

Letter No. 2851 of 26th November 190

Note

The date prescribed for submis
to Govt., of the above report was
September in each year - Vide Go
Proceedings No. 1040-72 / Fins 222 of 23rd July
Marked A
On subsequent representations
further time was granted a
1st November was fixed as the
Marked B
date. Vide Pros No. 4313-53 / Fins 935 of 19th Sep
Marked C
In reply to a docket addressed
the Comptroller on the 21st Instt. a
requesting him to expedite
annual Report for 1901-02,
Letter
Marked D
Comptroller invites attention to

para 3 of Govt Proc. No. 8134-42 F.T. 21-1900 of 17th December 1900 issued from the Local Boards Branch with reference to Mt & Local Fund accounts and states that the final accounts for 1901-02 are being closed and that the report will be submitted in February next. Para 3 of the Proc to which attention is invited runs thus —

"3. The Comptroller will likewise submit as early as practicable his Annual Accounts for the year 1899-1900 with subsidiary or detailed statements"

The Proc ~~deals entirely with~~ relates entirely to Mt and Local Funds Accounts and annual reports connected therewith. By inviting attention to it the Comptroller appears to be under the impression that the limitation fixed in Govt Proc of the 19th Sept/00 has been removed.

The Comptroller adds in his letter that the financial statements

for incorporation in the general Administration Report for 1901-02 will be submitted separately during the current month.

Para 3 of his order of 17th Dec[r] 1900 refers to by the Comptr in a special one relating to the Municts of the year 1899-00. The report should have been sent by 1st Nov[r]. Reply accordingly

[illegible] 20/1/03

Draft-cable

22/1/03.

Replied to accordingly in this office No. F[d] 1110 of 27th Jany/03. With reference to it, the Comptr invites attention to his letters, No. 2670 of 2nd Dec[r]/1900 & No. 2851 of 25th November 1902 and states that it has been fully explained therein why the yearly accounts cannot be finally closed before the end of Dec[r] and the circumstances therein mentioned are viz:—

⊗ No. 436 of 12-2-03.

× marked F

⁂ " D

peculiar to any one year but to all years. In British account offices, five months are taken for the purpose and he requires only five months. The accts are finally consolidated in the months of Dec^r, balances verified and the preparation of the report is taken up in the third week of that month. He begs therefore that 1^st July may be fixed as the ~~date~~ due ~~consolidated~~ and points out at the same time, that in the Rules of procedure in respect to Finance and Accts prescribed by Govt Proc^s No. 1150 - 1192 / 18.1901-02 of 7^th February 1903, the month of June is fixed as the due time.

× marked = G.

However, the final date of the report for last year is stated to have been sent to Govt

on the 5th Instt and proofs of 14
pages have been received
Sd/- Mr Hirst

6/3

M
20/2/03

Does not Mr. Riggs-Miles prescribe a date? Where is the
order prescribing allowing 9 months
in Br India? Is it in the Act
Code. Please show personally
with refces. Hirst

M
26/2/03

22 25/2

Ask Dr to send copy & of order
prescribing 9 m in Br India
Hirst

6/3
7/3/03 (11.3)

Rec 9/3/03.

The Comptroller in reply quotes
three authorities :-

1. Art 1073 of C. A. Code Vol II ; from which it will be seen that the Central Books in India will be kept open for corrections and additional entries till the 15th Dec. * (Extract put up) Paper A H

2 Mr. Liddell's report, paras 184 to 190 App D Book & Compilation Dept" which deals with the closing of the books & annual financial Statements. Paper B 9

3. Suppl. Gazette of India of 7.3.03 wherein Paper C. J.

These remarks, when not attached to are misleading.

the Comptroller-General's appropriation Report for 1901-02 is published under date 2nd March 1903 ie eleven months & after the closing of the offl year-

Subz
7.11.24/4) think there is no harm in extending the due date. a draft is submitted for approval- [signature]

The Dewan 2/5/3
14/5/03

This file was called for for reference in the Excise Branch, as the Comptroller's letter No: 5209 dated 18.3.03 was quoted in the Comptr's letter No 1871 dated 25.9.03 Ued in the Excise Branch- -
This was on 15.10.03.
The file was traced & sent to the Excise Br on — 14.2.04
It was Ued back from Sat Branch. on 19.2.04
From 4.5.03 to 14.2.04
The file was with T.S. Raghavachar

On J. S. Raphaelchan's visit
for the Amalgam. I. Nairn
-pur, I asked the Manage
-per to make out a list of the
plots sold by the former
which had been sent to Engin
which had been sent to Engin
Branch Line
Received back
on 19.2.04 and it was sent to me
with a draft on
25.2.04.

The Comptr's reference
under notice is not
shown in the List of
Pending papers - per-
haps on the presumption
that it did not require
a reply. The pending
list being prepared from
the Entries in the Register
of Letters.

Why Raphaelchan
did not submit the draft
as required by the Secretary
is not clear. His
explanation will, if necessary
be called for.

If this letter had been
entered in the List of Pending
papers,

I would have drawn
my attention to the
delay caused.

Even supposing that
it was kept pending
the receipt of Report
of the Officer on Special
duty about the Contract
Work etc. the Financial
Report, it is now necessary
to dispose of the matter
finally since the Special
duty Officer has reported.
(Vide Copy of the Officers
Report dated 17th
Feby 04 & just rec.)
that he has nothing
to suggest as regards
this Report.

The point for orders
is whether the date
for the submission
of the Financial Report
should be fixed as
1st: Feby.

A draft is put up

for approval
notes -
Submitted to the
Secretary.
11
9/3/04

Explanation as to delay may be obtained from F J Raghavachar who has gone out as Auditor of T. Narsipur

The draft Order excluding the time for the submission of the Comptroller's Report from 15th Sept to 1st Feby is laid for approval.

To The Dewan. LL 9/3/04

11 9/3/04

164 84
9.3.04. 1783.

This delay is as discussed with Mr Lee M as with Clerk whose explanation might obtained. Reconcile the order of 26th Nov with the date proposed & sanctioned

Recd

The clerk concerned is not now in our Office. - But I hope the Asst Secy will please see that such delays

Done 18/3/1904

18/3/1904

From

The Secy. to the Govt of His Highness
the Maharaja of Mysore.
Genl. & Rev. Depts.

Gen. Fin 91 of 02-81.

To

The Comptroller,
Mysore Govt

Dated 21 December 02

Despatched 21.

Received

General No. 7/8813
No.

Enclosure No.

The Inspection
Report for the Agri.
year 1901-02, which
was due in this Office
on the 1st Instt. ~~not~~
~~having been received~~
has the honor to
request that the
report may be
expedited.

By Order
21/12/02
for Secretary

£945-
₹7558-

OFFICE OF THE COMPTROLLER OF MYSORE.

No. 2857

Bangalore, 25th November 1902. 189

To Gen. Fin 91 of 02-19

From

E. R. SUBRAYER, Esq., B.A.B.C.E.

Comptroller, Mysore Government.

To P.V.Munjundayya,Esq.,M.A.M.L.

~~The~~ *Secretary to the Govt. of Mysore,*

General & Revenue *Depts.*

Sir,

In reply to your No:PL813 dated 21st instant I have the honor to invite your attention to para 3 of Proceedings No:3134-42 L F.21-1900 dated 17th December 1900 and to state that the final accounts for 1901-1902 are being closed and that the final report will be submitted in February next.

Further to state that the financial statement will be submitted separately as usual during the month of January next for incorporation in the General Administration report for 1901-1902 as was done for the year 1900-1901 (vide this Office No:5312 dated 17th February 1902).

I have the honor to be,

Sir,

Your most obedient servant,

E R Subrayer

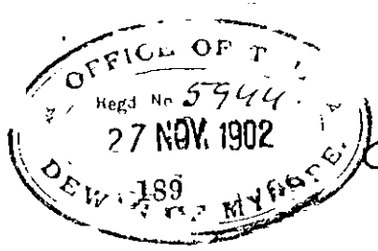
Comptroller.

K.S.R.

Transferred to the
Rev. Branch

4/12/1902
Assistant Secy

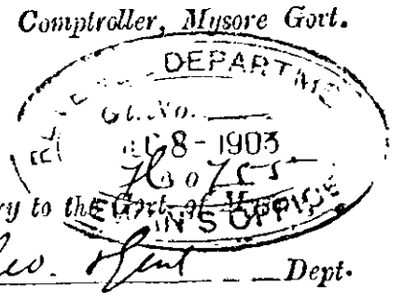
Gen. 30]



L945

From

E. B. SUBRAYER, Esq.,
Comptroller, Mysore Govt.



To

The Secretary to the Govt. of Mysore
Rev. Dept.

24/12.

Dated

Despatched 26-11-02

Received

General No. 2857
No.

Enclosure No.

In reply to

SUBJECT.

Stating that the final accounts for 1901-02 will be submitted in February next and the Financial Statement in January next

References (to be entered only in the Dewan's Office).

L.7 21 Jan 03 put up with this was returned to L.B. Branch on 14/2/03 (vide issue book)

1903. 4

FROM

The Secy. to the Govt. of His Highness the Maharaja of Mysore; Genl. & Rev. Depts.

Genl. Fin 91 of 02 82

To The Comptroller, Mysore

Dated 27th January 190

Despatched 27

Received

General No: 7L 1110.

No.

Enclosure No.

7L 1110

I Circ letter No. 28 of 25th November 190 inviting attention to para 3 of Govt Ord No. 8134-42 — F.D. 21-19 of 17th December 1902 and stating that the final accounts for 1901-02 are being closed and that the Finance Report for the year will be submitted in February 1903.

I am directed to state that para 3 of G.O. 179 dated 20/5/00 the order relied on by the Comptroller in a special case relating to the Municipal Accounts of the year 1899-1900. The Finance Report for 1901-02 should have been transmitted by 1st March 1902. I am to request that ~~to expedite the above.~~ The report as well as the financial statements for incorporation in the General Administration Report for 1901-02 may be expedited.

By Order

N Vishwanath

for Secretary

2/4/03

No 4367

6

.....BOOK.....DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 12th February 1903

From

D Gen. file 91 of 02-8 A

E. R. SUBRAYER, ESQ., B.A.B.C.E.

COMPTROLLER. GOVT. OF MYSORE,

To

H.V. Nanjundayya, Esq., M.A.M.L.

~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue DEPTS

SIR,

Adverting to your docket No.PL1110, dated 27th January last, stating that the financial report for 1901-1902 should have been submitted by 1st November 1902 and requesting to expedite the submission of the report and the statements for incorporation in the General administration report for 1901-1902; I have the honor to invite your attention to my Nos.2670 and 2851 dated 2nd November 1900 and 25th November 1902 respectively and to state that it has been fully explained therein why the yearly accounts cannot be finally closed before the end of November and the circumstances therein set forth are not, it will be found, peculiar to any one year but applicable to all years.

In British Account offices, nine months are taken, while in this province I require only 5 months. In the month of December the accounts are finally consolidated, balances verified and the preparation of the financial report is taken up in the third week.

The manuscript report is sent to the Press in batches of 10 to 15 pages as soon as they are ready. The final batch was this year sent on the 5th Instant. Proofs up to the end of 14 pages only have been received up to date.

I beg therefore that 1st February may be fixed as the date on which the Comptroller's Financial Report is due. In this connection I beg to invite attention to para 6 of part 2 Chapter

.....DEPARTMENT.

190

From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,
Rev. Dept.

Dated 12/2/03

Despatched

Received

No. 4367

No.

SUBJECT MATTER.

Stating that the financial report cannot be sent earlier than 18th February, as the yearly accounts cannot be closed before November

Ref
12/2/03

MGCPB—28-3-02—600

Respectfully.
17/2
Note continues Vouchers
20/2

Chapter I of the Financial Rules sanctioned in Government order o.FL1130-1102/18-1901-02 dated 7th February 1903 giving the due dates for Appropriation and Financial Reports as 31st January and the month of June respectively.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

K 14 38

Gen. file 91 of 02-81 #5

To

The Comptroller. Impersonal

No 1488 of 12/3/03.

Referring to his letter
No 4367 dated 12th Feb 903
regarding ~~the submission~~ the financial report
~~of~~ for 1901-02, has the honour
to request him to be
~~good enough to forward a~~ furnished with
a copy of the order prescrib-
-ing 9 months in British
India for the submission
of ~~such~~ reports to Govt.

By Order

11/3/03

for Secy.

No 10/3

H 1269.

No. 5209

BOOK DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 15th March 1903.

Gen. Sec 91 for 02-8167

From

E. R. SUBRAYER, Esq., B.A.B.C.E.

COMPTROLLER, MYSORE GOVERNMENT.

To H. V. Nanjundayya, Esq., M.A.M.L.
THE SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue DEPTS.

SIR,

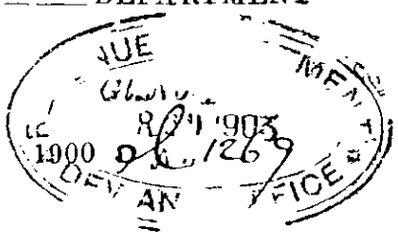
With reference to your No.PL1488 dated 12th March 1903 requesting me to furnish you with a copy of the order prescribing 9 Months in British India for the submission of Financial report to Government, I have the honor to invite your attention to Article 1073 of the Civil Account Code Vol: II from which it will be seen that the Central Books in British India are required to be kept open for correcting and additional entries till the 15th of December i.e for a period of 8½ months after the close of the Financial year. Appropriation or Financial ~~year~~ reports have to be prepared only from the closed books and on the basis of the final figures and can be taken in hand only after the books are closed. ~~above date~~. I would also invite your attention to the Supplement to Gazette of India of 7th March 1903 wherein is published the Comptroller General's appropriation Reports for 1901-1902 under date 2nd March 1903 i.e. eleven months after the close of the official year to which the accounts relate.

Vide Mr.Biddulph's report paras 184 to 190 Appendix D Book & Compilation Department closing of the books and annual Financial Statements.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

____ DEPARTMENT



From

E. R. SUBRAYER, Esq.
COMPTROLLER, MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,

Dept.

Dated

Despatched 18/3/03

Received

General No. 5209
No.

Enclosure No.

In reply to

SUBJECT.

Regarding the period for submitting Financial Report to Govt.

REFERENCES
To be entered only in the Dewan's Office.

Subd with reference to the Gazette
Secy
24/3/03 JA

26/3.

Proceedings
of
the Government of His Highness the
Maharaja of Mysore.

Read again:- Gen Fin 91 for 87

Government Order No.G.4313-
-53 Miscellaneous 435, dated 19th.Septem-
ber 1900, regarding the alteration of
the dates prescribed for submission of
Annual Reports to Government in Govern-
ment Order No. 1040-72 Miscellaneous 422,
dated 23rd.July 1900.

Read:-

Correspondence ending with letter
No.5209, dated 13th.March 1905 from the
Comptroller.

Order thereon:-

No. H2574 Dated Bangalore, 22nd March 1904.

The date originally prescribed
for submission of the Financial Report
was 15th.September following the year
to which it related. Subsequently in
the Government Order referred to al
it was altered to 1st November. In
November 1903, the Financial Report for
1901-02 having fallen due, the Comptroll
was requested to expedite its submissio
He explains that under Article 107 of
the Civil Account Code, Vol.II, the Cen-
tral Books in British India are required
to be kept open for correction and ad-
ditional entries till the 15th.December,
i,e. for a period of 9½ months after
the close of the Financial year; that

the time required by him for the purpose is five months; that the Appropriation or Financial Reports, which have to be prepared only from the closed books and on the basis of the final figures, can be taken on hand only after the end of November; and that in December the accounts are finally consolidated, balances verified and the preparation of Financial Report is taken in hand towards the close of the month. He therefore requests that 1st.February may be fixed as the date on which his Financial Report is to be submitted to Government.

Under the above circumstances explained by the Comptroller, the date prescribed for the submission of the Financial Report is fixed as 1st.February, that is 7 months after the close of the year to which the Report relates. The Report due for the year 1902-3 should be expedited.

Offg.Secretary.

To 9/3/4

The Comptroller to the Government of His Highness the Maharaja of Mysore.

This direction supersedes the date prescribed for the submission of this Report in para 6 of Part II, Chapter I of Govt. proc: No. 7C 1150. 1192. 18-19 dated the 7th February 1903.

14.3.04

18.3.1904

Compd 21/3